



DONALD C. SPENCER

CLERK OF THE CIRCUIT COURT & COMPTROLLER
SANTA ROSA COUNTY, FLORIDA

Clerk of the County Court & Comptroller
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

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MEMORANDUM

DATE: March 18. 2015

TO: Donald C. Spencer, Clerk of Court and Comptroller

FROM: Wade Burroughs, Internal Auditor

CC: Harold Volunteer Fire Department
Hunter Walker, County Administrator
Michael Burton, Financial Services Administrator/Fiscal
Tom Lloyd, Operations Chief
Brad Baker, Emergency Management

SUBJECT: Harold Fire Department Review

The Harold Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2013 and ending September 30, 2014.

The department utilized all funds received from the County pursuant to the budget approved by the County.

The department submitted to the County proof of all expenditures for the 13-14 fiscal year except as noted below.

Checks numbered 1732 - 2000 were issued during the 13-14 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks except as noted below.

All County MSBU disbursements were deposited in the Harold Volunteer Fire Department checking account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation except as noted below.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.

Current Year Findings

Finding 2014-01 Payment to vendors based on monthly statements without supporting invoices does not provide any information as to what was purchased and can result in duplicate payments. The department made the following payments based on monthly statements without supporting invoices.

1. Check 1733 dated 10/5/13 O'Reilly Auto Parts for \$493.77
2. Check 1764 dated 11/15/13 O'Reilly Auto Parts for \$41.66
3. Check 1765 dated 11/15/13 NAPA Auto Parts for \$43.37



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4. Check 1766 dated 11/15/13 U.S. Tankers-Fire Apparatus for \$36.34
5. Check 1771 dated 12/23/13 O'Reilly Auto Parts for \$59.99
6. Check 1792 dated 1/16/14 AT&T for \$97.23
7. Check 1794 dated 1/16/14 Milton Auto Parts for \$207.26
8. Check 1795 dated 1/16/14 O'Reilly Auto Parts for \$341.88
9. Check 1834 dated 3/12/14 O'Reilly Auto Parts for \$43.00. No support for \$18.23.
10. Check 1909 dated 6/10/14 The Local Yokel for \$499.83

Recommendation: We recommend supporting invoices be retained and reconciled to statements before paying.

Finding 2014-02 In several instance the department provided no supporting documentation or inadequate supporting documentation.

1. Debit dated 1/23/14 Pilot #0425 Midway for \$52.00 – No support
2. Debit dated 1/27/14 Ormond Tex, Ormond Bch, FL for \$74.00 – No support
3. Debit dated 1/27/14 Murphy, Defuniak Springs, FL for \$75.00 – No support
4. Check 1904 dated 6/8/14 O'Reilly Auto Parts for \$85.70 – “Support” was the next statement showing the previous payment.
5. Check 1905 dated 6/9/14 WalMart for \$154.48 – No support
6. Check 1906 dated 5/22/14 WalMart for \$34.80 – No support
7. Check 1979 dated 9/5/14 East Milton Water System for \$11.24 – “Support” was a photocopy of the previous month's bill for \$10.22.

Recommendation: We recommend supporting documentation be obtained at time of purchase and retained.

Prior Year Findings

Finding 2013 – 01 Debit cards - Supporting documentation was not provided for numerous debit card uses.

Recommendation: We recommend supporting documentation be obtained when paying by debit card. Individuals who cannot do this should not have the responsibility.

Followup on prior year finding: The department improved significantly in obtaining and providing support for debit card usage.